10-20-14 A Hanta, GA

Sep

UNITED STATES TAX COURT

K. SLAUGHTER,)		
)		
Petitioner,)		
)		
V.)	Docket No.	16049-13
)		
COMMISSIONER OF INTERNAL REVENUE,)		
)		
Respondent.)		
•)		

DECISION

Pursuant to the agreement of the parties in this case, it is

ORDERED and DECIDED: That there is a deficiency in income tax due from the petitioner for the taxable year 2008 in the amount of \$27,160.00; and

That there is no penalty due from the petitioner for the taxable year 2008 under the provisions of I.R.C. §6662(a).

(Signed) Michael B. Thornton Chief Judge

Entered: JUL 14 2014

SERVED JUL 1 4 2014

It is hereby stipulated that the Court may enter the foregoing decision in this case.

It is further stipulated that interest will be assessed as provided by law on the deficiency due from petitioner.

It is further stipulated that, effective upon the entry of this decision by the Court, petitioner waives the restrictions contained in I.R.C. §6213(a) prohibiting assessment and collection of the deficiency (plus statutory interest) until the decision of the Tax Court becomes final.

It is further stipulated that there is a prepayment credit for the taxable year 2008 in the amount of \$100,000.00. deficiency is computed without considering this credit.

> WILLIAM J. WILKINS Chief Counsel Internal Revenue Service

el for **b**etitioner

Tax Court Bar No. HC0534

KILPATRICK TOWNSEND

1100 Peachtree Street Suite 2800

Atlanta, GA 30309

Telephone: 404-532-6950

DAVID DELDUCO

Associate Area Counsel

Small Business/Self Employed

Tax Court Bar No. DD0037 401 W. Peachtree St., NW

Suite 1400 Stop 1000-D

Atlanta, GA 30308-3539

Telephone: 404-338-7812

Date: 7-10-14